

Bulletin No. 15
November 15, 1994
Park Models

STATE OF MICHIGAN



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DEPARTMENT OF TREASURY

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STATE TAX COMMISSION

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DATE: November 15, 1994

TO: Assessors
Equalization Directors

FROM: State Tax Commission

RE: **THE TRAILER COACHES CALLED PARK MODELS ARE SUBJECT TO PROPERTY TAX ASSESSMENT UNDER THE GENERAL PROPERTY TAX ACT.**

Recently it has come to the attention of the State Tax Commission that some assessors are not assessing park model (trailer coaches) because of the mistaken impression that park models are exempt from ad valorem property taxation in certain situations. The State Tax Commission is therefore issuing this bulletin to restate the guidelines given in it's 1990 Bulletin No. 11 and to add further clarification regarding the identification and assessment of park model trailer coaches.

Park models have the same general appearance as mobile homes but are smaller than mobile homes. Park models have less than 400 square feet of floor area and are therefore not able to be titled as mobile homes, but are titled as trailer coaches.

Even though park models are titled as trailer coaches they cannot be licensed by the Office of the Secretary of State for regular over-the-road travel because they are wider than 102 inches (see Michigan Compiled Law (MCL) 257.719a) Occasionally the Secretary of State's Office may unknowingly issue a trailer license plate to a park model at the request of the owner, because the park model is titled as a trailer coach. This license plate is not a road-legal license plate and does not exempt the park model from property taxation.

Park models are frequently located in seasonal mobile home parks or in campgrounds and are left there the entire year. In this situation park models are assessable as personal property to the owners of the park models, regardless of whether the park model trailer coaches are licensed.

DWP/ej